



Order Filed on July 1, 2025  
by Clerk  
U.S. Bankruptcy Court  
District of New Jersey

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY**

Caption in Compliance with D.N.J. LBR 9004-1(b)

**COLE SCHOTZ P.C.**

Michael D. Sirota, Esq.  
Warren A. Usatine, Esq.  
Felice R. Yudkin, Esq.  
Andreas D. Milliaressis, Esq.  
Court Plaza North, 25 Main Street  
Hackensack, New Jersey 07601  
Telephone: (201) 489-3000  
msirota@coleschotz.com  
wusatine@coleschotz.com  
fyudkin@coleschotz.com  
amilliaressis@coleschotz.com

**HALPERIN BATTAGLIA BENZIJA, LLP**

Alan D. Halperin, Esq.  
Ligee Gu, Esq.  
40 Wall Street, 37<sup>th</sup> Floor  
New York, New York 10005  
Telephone: (212) 765  
Facsimile: (212) 765-0964  
ahalperin@halperinlaw.net  
lgu@halperinlaw.net

*Co-Counsel to the Plan Administrator*

In re:

CTI Liquidation Co., Inc.  
Post-Effective Date Debtor

Chapter 11

Case No. 23-14853 (JKS)

(Jointly Administered)

**ORDER SUSTAINING PLAN ADMINISTRATOR'S FIRST OMNIBUS OBJECTION TO  
CLAIMS PURSUANT TO SECTION 502(B) OF THE BANKRUPTCY CODE  
AND RULE 3007 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE  
SEEKING TO DISALLOW AND EXPUNGE CERTAIN CLAIMS**

The relief set forth on the following pages, numbered two (2) through four (4), is  
**ORDERED.**

**DATED: July 1, 2025**

  
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Honorable John K. Sherwood  
United States Bankruptcy Court

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Debtors: CTI Liquidation Co., Inc.

Case No. 23-14853 (JKS)

Caption of Order: ORDER SUSTAINING PLAN ADMINISTRATOR'S FIRST OMNIBUS OBJECTION TO CLAIMS PURSUANT TO SECTION 502(B) OF THE BANKRUPTCY CODE AND RULE 3007 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE SEEKING TO DISALLOW AND EXPUNGE CERTAIN CLAIMS

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Upon the objection (the "Objection")<sup>1</sup> of PIRINATE Consulting Group, LLC as administrator (the "Plan Administrator") of the above-captioned post-effective date debtors (the "Debtors"), for entry of an order (this "Order"), disallowing and expunging the claims set forth in **Schedules 1, 2, 3 and 4** attached hereto, all as more fully set forth in the Objection; and the Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11* from the United States District Court for the District of New Jersey, entered July 23, 1984, and amended on September 18, 2012 (Simandle, C.J.); and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that it may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Objection is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Plan Administrator's notice of the Objection and opportunity for a hearing on the Objection were appropriate and no other notice need be provided; and this Court having reviewed the Objection and the McGlynn Declaration and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"), if any; and this Court having determined that the legal and factual bases set forth in the Objection and at the Hearing establish

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<sup>1</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Objection.

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Debtors: CTI Liquidation Co., Inc.

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just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is **HEREBY ORDERED THAT:**

1. The Objection is sustained, in part, as set forth herein.
2. Each Claim identified on **Schedules 1, 2, 3 and 4** attached to this Order is hereby disallowed and expunged.
3. The Claims Agent is authorized and directed to modify the Claims Register in accordance with entry of the relief granted in this Order.
4. The Hearing is adjourned, solely with respect to Claim Number 92 filed by the New Jersey Department of Labor, Division of Employer Accounts and the related response filed at Docket No. 1047, in accordance with the adjournment request entered contemporaneously herewith.
5. Notwithstanding the relief granted in this Order and any actions taken pursuant to such relief, nothing in this Order shall be deemed: (a) an implication or admission as to the amount of, basis for, or validity of any particular claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Plan Administrator's or any other party in interest's rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission, or finding that any particular claim is an administrative expense claim, other priority claim or otherwise of a type specified or defined in this Objection or any order granting the relief requested by this Objection; (e) a modification of the assumption or rejection of any lease or executory contract as set forth in the Confirmation

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Order and Plan; (f) an admission by the Plan Administrator or the Debtors as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Plan Administrator's, or any other party in interest's, claims, causes of action, or other rights under the Bankruptcy Code or any other applicable law; or (h) a concession by the Plan Administrator or the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in this Objection are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens.

6. For the avoidance of doubt, the Plan Administrator may object to any Claim listed on Schedules 1, 2, 3 or 4 or any other claim at a future date on a basis other than as set forth in the Objection as permitted by bankruptcy or nonbankruptcy law, subject to any limitations set forth in the Local Rules or this Order.

7. Notice of the Objection as provided therein shall be deemed good and sufficient notice of such Objection and the requirements of the Bankruptcy Rules and the Local Rules are satisfied by such notice.

8. The Plan Administrator and the Claims Agent are authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Objection.

9. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

**Schedule 1**

**Satisfied Claims**

<b>Claimant</b>	<b>Claim Number(s)</b>	<b>Debtor</b>	<b>Asserted Claim Amount(s) and Classification(s)</b>	<b>Reason for Disallowance</b>
County of Orange Treasurer-Tax Collector	520	Cyxtera Communications, LLC	\$3,158.75 Priority	Claim was paid and satisfied on or about April 4, 2024
Illinois Department of Employment Security	55	Cyxtera Management, Inc.	\$928.46 Secured	Claim was paid and satisfied on or about June 6, 2024
Los Angeles County Treasurer and Tax Collector	527	Cyxtera DC Holdings, Inc.	\$410.29 Priority and \$80.10 Secured	Claim was paid and satisfied on or about April 4, 2024
Los Angeles County Treasurer and Tax Collector	528	Cyxtera Communications, LLC	\$136.22 Secured	Claim was paid and satisfied on or about April 4, 2024
Maricopa County Treasurer	485	Cyxtera Communications, LLC	\$142,682.56 Secured	Claim was paid and satisfied through the claimant's online portal.
N.J. Dept. of Labor, Div. Employer Accounts	89	Cyxtera Management, Inc.	\$2,584.68 Priority	The priority portion of this claim was paid and satisfied on or about June 6, 2024. The general unsecured portion of this claim remains intact and may be subject to objection from the GUC Trustee, if appropriate.
Structure Tone, LLC	323	Cyxtera Communications, LLC	\$39,115.20 Administrative priority(11 U.S.C. § 503(b)(9))	Per Structure Tone, LLC's counsel, the administrative priority portion of this claim was paid and satisfied.

**Schedule 2**

**Equity Claims**

<b>Claimant</b>	<b>Claim Number</b>	<b>Debtor</b>	<b>Asserted Claim Amount and Classification</b>	<b>Reason for Reclassification and Disallowance</b>
Manuel Iza	499	Cyxtera Technologies, Inc.	\$8,284.30 Administrative	Claim was filed on account of an equity interest, which does not constitute a "claim" within the meaning of section 101(5) of the Bankruptcy Code. Further, pursuant to the Plan all Existing Equity Interests were cancelled, released, extinguished, and discharged. <i>See</i> Plan, Art. III, B., 8.
Robert Jo. Song	540	Cyxtera Technologies, Inc.	\$21,300.00 Priority	Claim was filed on account of an equity interest, which does not constitute a "claim" within the meaning of section 101(5) of the Bankruptcy Code. Further, pursuant to the Plan all Existing Equity Interests were cancelled, released, extinguished, and discharged. <i>See</i> Plan, Art. III, B., 8.
Shawn Schafer	380	Cyxtera Technologies, Inc.	\$500.00 Administrative	Claim was filed on account of an equity interest, which does not constitute a "claim" within the meaning of section 101(5) of the Bankruptcy Code. The Plan Administrator does not purport to object to the general unsecured portion of this claim. Further, pursuant to the Plan all Existing Equity Interests were cancelled, released, extinguished, and discharged. <i>See</i> Plan, Art. III, B., 8.
William A. Baneky	266	Cyxtera Technologies, Inc.	Unliquidated Secured	Claim was filed on account of an equity interest, which does not constitute a "claim" within the meaning of section 101(5) of the Bankruptcy Code. Further, pursuant to the Plan all Existing Equity Interests were cancelled, released, extinguished, and discharged. <i>See</i> Plan, Art. III, B., 8.

**Schedule 3**

**No Liability Claims**

<b>Claimant</b>	<b>Claim Number(s)</b>	<b>Debtor</b>	<b>Asserted Claim Amount(s) and Classification(s)</b>	<b>Reason for Disallowance</b>
City of Hampton	474	Cyxtera Technologies, Inc.	\$2,300.20 Secured	Claimant asserts a secured claim on a special assessment tax with insufficient supporting documentation. Based upon the foregoing and the Debtors' books and records, there is no determination for the validity of this claim.
City of Lowell	271	Cyxtera Communications, LLC	\$73.81 Priority	Claimant asserts a priority claim under 11 USC § 507(a)(8) for 2018 personal property taxes. The Debtors had no assets nor data centers in the city of Lowell. As such, there is no determination for the validity of this claim.
Department of Taxation, State of Hawaii	54	Cyxtera Communications, LLC	unliquidated Priority	Claimant asserts a priority claim under 11 USC § 507(a)(8) for various taxes with unknown amounts. The amounts have not been liquidated and the Plan Administrator cannot determine a basis to this claim.
NM Taxation & Revenue Department	490	Cyxtera Management, Inc	\$103.73 Priority	Claimant asserts a priority claim under 11 USC § 507(a)(8) for corporate tax for years ending in 2021 and 2022. Upon information and belief, tax returns were filed and taxes were paid.
NM Taxation & Revenue Department	492	Cyxtera Employer Services, LLC	\$1,511.51 Priority	Claimant asserts a priority claim under 11 USC § 507(a)(8) for wage withholding taxes for March 2023. The Debtor was not an operating entity and had no employees so therefore no withholding taxes are due. As such, there is no determination for the validity of this claim.
State of New Jersey - Division of Taxation	517	Cyxtera Employer Services, LLC	\$1,000.00 Priority	Claimant asserts a priority claim under 11 USC § 507(a)(8) for withholding taxes for the period January 1 - March 2023. The Debtor was not an operating entity and had no employees so therefore no withholding taxes are due. As such, there is no determination for the validity of this claim.

**Schedule 4**

**Duplicate Claims**

<b>DUPLICATIVE CLAIM TO BE DISALLOWED</b>					<b>SURVIVING CLAIM</b>			
<b>Name of Claimant</b>	<b>Claim Number</b>	<b>Debtor</b>	<b>Disallowed Claim</b>	<b>Reason for Disallowance</b>	<b>Name</b>	<b>Claim Number</b>	<b>Debtor</b>	<b>Surviving Claim</b>
Comptroller of the Treasury	522	Cyxtera Management, Inc.	\$307.00 Priority	Claim is duplicative of surviving claim.	Comptroller of the Treasury	524	Cyxtera Management, Inc.	\$307.00 Priority